

# CPA Firm License Renewal Application

## Board of Accountancy Washington State



Mail to:  
Washington State Board of Accountancy  
PO Box 43123  
Olympia, WA 98504-3123

(360) 586-4157  
[www.cpaboard.wa.gov](http://www.cpaboard.wa.gov)

### FIRM INFORMATION:

«CompleteName»  
«Address1»  
«Address2»  
«City» «State» «Zipcode»  
«Country»

Firm #: «FIRMNUM»  
UBI #: «UBI»  
Form of Practice:  
Current License Expires: July 1, 2005  
**Due Date: April 30, 2005**  
Daytime Phone: «Phone»

If the above information is incorrect or incomplete, provide the correct information below:

Firm Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_

Daytime Phone: \_\_\_\_\_  
UBI #: \_\_\_\_\_  
Form of Practice: ☐

- ☐ Proprietorship
- ☐ Partnership
- ☐ Limited Liability Partnership
- ☐ Professional Service Corporation
- ☐ Prof. Limited Liability Company

☐ **Change in form of practice:** Constitutes a new firm and you must complete a CPA Firm License Application form available from the Board's web site at: [www.cpaboard.wa.gov/forms/](http://www.cpaboard.wa.gov/forms/)

**INSTRUCTIONS:** To renew a CPA firm license, submit this form along with the Ownership Listing form and the appropriate fees to the Board by **April 30, 2005**. Sole proprietorship firms are not required to submit the Ownership Listing form. Renewal forms postmarked after April 30, 2005 must include a late fee of \$100. Per Washington State statute, applications are not complete, and therefore cannot be processed, until all information and fees are received. Incomplete applications will not be processed. If the completed renewal form is not postmarked by **June 30, 2005**, your CPA firm license will expire effective **July 1, 2005**. If the CPA firm license expires, the firm must cease using "CPA" in the firm name, and cease offering or performing attest services.

**PUBLIC DISCLOSURE:** Please be advised the Washington State Board of Accountancy complies with the Public Disclosure Act, Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the Board, including personal information, may ultimately be subject to disclosure as a public record.

**WBOA-NEWS:** The Board of Accountancy has implemented an electronic newsletter alert process called WBOA-News. The Board recommends that you subscribe to WBOA-News at <http://listserv.wa.gov/archives/wboa-news.html> to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.

**FIRM DISSOLUTION REQUEST (NON-RENEWAL):** ..... **NO FEE**  
If your CPA firm is dissolved or dissolving, please initial the appropriate statement below and sign the Certification on the reverse side.

My CPA firm is no longer in business and I wish to dissolve my CPA firm.

☐

INITIALS

My CPA firm is still in business, however, my CPA firm does not offer or perform attest services and my firm name does not include "CPA." Therefore, per WAC 4-25-750 I am not required to have a CPA firm license; and would like to dissolve my CPA firm.

☐

INITIALS

**This is a 2-Sided Form - The Reverse Side Must Be Completed**

**OTHER LICENSING INFORMATION – PROVIDE SUMMARY DATA FOR ALL OFFICES IN WASHINGTON:**

Number of Persons in the Firm at Date of Renewal:

Sole Proprietor - Provide License Number: \_\_\_\_\_

Partners, Shareholders, or Members \_\_\_\_\_

Non-CPA Owners \_\_\_\_\_

Licensed CPA Employees (Do not include proprietor, partners, shareholders or members) \_\_\_\_\_

**MANAGING LICENSEE INFORMATION:**

(Managing Licensee Name - Must Hold a Valid Individual Washington CPA License)

(CPA License Number) \_\_\_\_\_

**BRANCH OFFICE INFORMATION:**

Each branch office must be listed below. Attach additional sheets if the firm has more than two branch offices to register.

Branch Office #1:

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Daytime Phone: \_\_\_\_\_

Branch Office #2:

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Daytime Phone: \_\_\_\_\_

**RENEWAL FEES: (Make checks payable to: Washington State Board of Accountancy\*\*)**Sole Proprietorship (with no employees): ..... **NO FEE\***Sole proprietorship (with employees), Partnership, Limited Liability Partnership,  
Professional Service Corporation, and Professional Limited Liability Company: ..... **\$230**Amendment – Admission or departure of an owner; or a change in the name of the firm; or a change in the managing licensee  
of the main office constitutes a firm amendment and requires the payment of the amendment fee. .... **\$25**Late Fee\*: ..... **\$100****Total Enclosed:** \$ \_\_\_\_\_

\* Late Fee: Applications postmarked after April 30, 2005 MUST include a \$100 late fee to be processed.

\*\* Make checks payable to: Washington State Board of Accountancy, PO Box 43123, Olympia, WA 98504-3123.

All fees must be in US dollars and drawn on a bank with a US bank affiliate listed on the face of the check or money order.

**CERTIFICATION TO BE COMPLETED BY FIRM OWNER HOLDING A WASHINGTON STATE CPA LICENSE:**

I certify under the penalty of perjury under the laws of the state of Washington to the truth and accuracy of all statements made in this application. I also certify that, except in the circumstance of a Firm Dissolution Request of this firm license, the firm operates under the name licensed with the Board (RCW 18.04.345[5] and WAC 4-25-661), the firm's legal form meets the requirement of WAC 4-25-750(1), the firm's ownership meets the requirements of WAC 4-25-750(3), CPA firm owner(s) meet the licensing requirements of WAC 4-25-750(3), and resident non-licensee firm owner(s) meet the registration requirements of WAC 4-25-750(3).

Print Name: \_\_\_\_\_

(Firm Owner holding a Valid Washington State CPA License to Practice Public Accounting)

(CPA License Number) \_\_\_\_\_

Signature: \_\_\_\_\_

(Date) \_\_\_\_\_

Location: \_\_\_\_\_

(City, State, or Province, Country)

(Email - Optional) \_\_\_\_\_

## Board of Accountancy

Washington State

- principally employed by the firm of actively engaged in its business.
- 5 **Attach additional sheets if necessary. Note:** If attaching additional sheets, all required information must be provided in a clear, easy to read, and usable format.

Figure 1 is a line graph illustrating the percentage of the total sample for various age groups across different years. The y-axis represents the percentage of the total sample, ranging from 0 to 100. The x-axis represents the years, with labels for 1970, 1980, 1990, 2000, 2010, and 2020. The age groups are represented by different line styles: 0-14 (solid line), 15-24 (dashed line), 25-34 (dotted line), 35-44 (dash-dot line), 45-54 (long dashed line), 55-64 (short dashed line), 65-74 (dash-dot-dot line), and 75+ (solid line with markers). The graph shows a general trend of decreasing percentages for younger age groups and increasing percentages for older age groups over time.

Age Group	1970	1980	1990	2000	2010	2020
0-14	15.0	14.0	13.0	12.0	11.0	10.0
15-24	12.0	11.0	10.0	9.0	8.0	7.0
25-34	10.0	9.0	8.0	7.0	6.0	5.0
35-44	8.0	7.0	6.0	5.0	4.0	3.0
45-54	6.0	5.0	4.0	3.0	2.0	1.0
55-64	4.0	3.0	2.0	1.0	0.5	0.5
65-74	2.0	1.0	0.5	0.5	0.5	0.5
75+	1.0	1.0	1.0	1.0	1.0	1.0

**Total - CPA Owner(s) - Total Percentage of CPA Ownership Interest must be over 50%**

Total - NON-CPA Owner(s) - Total Percentage of Non-CPA Ownership	Interest must be less than 50%
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100

**\*Only Non-CPA Owners resident in Washington State are required to register with the Board.**

**Board of Accountancy**  
**Washington State**



**FINAL RENEWAL NOTICE**

We are concerned. Your **CPA Firm License Renewal Application** was due **April 30, 2005**. The renewal has not been received. CPA firm licenses not renewed by June 30, 2005 will expire and become invalid.

**You are now subject to the \$100 late fee [WAC 4-25-750]**

If you have submitted your renewal form recently, please disregard this notice. If the renewal form has been misplaced or you have not received a renewal form, please contact Michelle Paulsen, License Renewal/CPE Administrator, at (360) 664-9191 or by e-mail at [michellep@cpaboard.wa.gov](mailto:michellep@cpaboard.wa.gov).

**THANK YOU!!**



July 16, 2004

STATE OF WASHINGTON

# BOARD OF ACCOUNTANCY

P.O. Box 9131 • Olympia, Washington 98507-9131  
(360) 753-2585 • FAX (360) 664-9190 • [www.cpaboard.wa.gov](http://www.cpaboard.wa.gov)

«CompleteName»  
«Address1»  
«Address2»  
«City» «State» «Zipcode»  
«Country»

Expired CPA Firm #: «FIRMNUM»

\*\*\*\*\*TRANSMITTED VIA CERTIFIED MAIL\*\*\*\*\*

## NOTICE OF EXPIRED FIRM LICENSE

Board records indicate that the CPA firm license for the above identified firm, expired on July 1, 2004 and is no longer valid. Washington State statute, Chapter 18.04.345(3) Revised Code of Washington (RCW), states:

(3) No firm may hold itself out to the public as offering to issue or issuing reports on financial statements, or assume or use the designation "certified public accountant" or "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the firm is composed of certified public accountants or CPAs, unless the firm is licensed under RCW 18.04.195 and all offices of the firm in this state are maintained and registered under RCW 18.04.205.

In order to offer attest (audit, review or compilation) services and/or use the title "CPA" in a firm name, the firm must be licensed by the Board.

If you wish to submit a CPA firm license application, the Board's rules and forms are available on the Board's website: [www.cpaboard.wa.gov](http://www.cpaboard.wa.gov).

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If you have any questions, please feel free to contact Michelle Paulsen, License Renewal/CPE Administrator, at (360) 664-9191 or by e-mail at [michellep@cpaboard.wa.gov](mailto:michellep@cpaboard.wa.gov).

Respectfully,

Dana M. McInturff, CPA, CFE  
Executive Director

Certified Mail Return Receipt Requested

Copy: Via First Class Mail

Sandra Shoemaker, CPA, Deputy Director

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